

Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A method of manufacturing a rare-earth magnet, comprising the steps of:

~~forming~~ electroplating a first protective film including nickel on a magnet body including a rare-earth element ~~through electroplating with a first plating bath including a nickel source, a conductive salt and a pH stabilizer, and having a concentration of the nickel source of 0.3 mol/l to 0.7 mol/l on a nickel atom basis and a conductivity of 80 mS/cm or over; and~~

forming a second protective film including nickel and sulfur on the first protective film.

2. (Currently Amended) A method of manufacturing a rare-earth magnet according to claim 1, wherein

~~the first plating bath including at least one kind~~ the nickel source is selected from the group consisting of nickel sulfate, nickel chlorides, nickel bromides, nickel acetate and nickel pyrophosphate ~~as the nickel source is used.~~

3. (Currently Amended) A method of manufacturing a rare-earth magnet according to claim 1, wherein

~~the first plating bath including at least one kind~~ the conductive salt is selected from the group consisting of ammonium sulfate, sodium sulfate, potassium sulfate, lithium sulfate, magnesium sulfate, ammonium chloride, sodium chloride, potassium chloride, lithium chloride, magnesium chloride, ammonium bromide, sodium bromide, potassium bromide, lithium bromide and magnesium bromide ~~as the conductive salt is used.~~

4. (Currently Amended) A method of manufacturing a rare-earth magnet according to claim 1, wherein

~~the first plating bath including at least one kind~~ the pH stabilizer is selected from the group consisting of boric acid, ammonium borate, sodium borate, potassium borate, lithium borate, magnesium borate and ammonia ~~as the pH stabilizer is used.~~

5. (Currently Amended) A method of manufacturing a rare-earth magnet according to claim 1, wherein

the second protective film is formed ~~through~~ by electroplating with a second plating bath including a nickel source, a conductive salt, a pH stabilizer and an organic sulfur compound, and having a conductivity of 80 mS/cm or over.

6. (Currently Amended) A method of manufacturing a rare-earth magnet according to claim 5, wherein

~~the second plating bath including at least one kind~~ the nickel source is selected from the group consisting of nickel sulfate, nickel chlorides, nickel bromides, nickel acetate and nickel pyrophosphate ~~as the nickel source is used.~~

7. (Currently Amended) A method of manufacturing a rare-earth magnet according to claim 5, wherein

~~the second plating bath including at least one kind~~ the conductive salt is selected from the group consisting of ammonium sulfate, sodium sulfate, potassium sulfate, lithium sulfate, magnesium sulfate, ammonium chloride, sodium chloride, potassium chloride, lithium chloride, magnesium chloride, ammonium bromide, sodium bromide, potassium bromide, lithium bromide and magnesium bromide ~~as the conductive salt is used.~~

8. (Currently Amended) A method of manufacturing a rare-earth magnet according to claim 5, wherein

~~the second plating bath including at least one kind~~ the pH stabilizer is selected from the group consisting of boric acid, ammonium borate, sodium borate, potassium borate, lithium borate, magnesium borate and ammonia ~~as the pH stabilizer is used.~~

9. (Currently Amended) A method of manufacturing a rare-earth magnet, comprising the steps of:

~~forming~~ electroplating a first protective film including nickel on a magnet body including a rare-earth element ~~through electroplating with a first plating bath including 0.3 mol/l to 0.7 mol/l of nickel ions, at least one kind-ion selected from the group consisting of sulfate ions, chlorine ions, bromine ions, acetate ions and pyrophosphate ions, at least one kind-ion selected from the group consisting of sodium ions, potassium ions, lithium ions, magnesium ions and ammonium ions, and at least one kind-ion selected from the group consisting of borate ions and ammonium ions, and having a conductivity of 80 mS/cm or over; and~~

forming a second protective film including nickel and sulfur on the first protective film.

10. (Currently Amended) A method of manufacturing a rare-earth magnet according to claim 9, wherein

the second protective film is formed ~~through~~ by electroplating with a second plating bath including nickel ions, at least one ~~kind-ion~~ selected from the group consisting of sulfate ions, chlorine ions, bromine ions, acetate ions and pyrophosphate ions, at least one ~~kind-ion~~ selected from the group consisting of sodium ions, potassium ions, lithium ions, magnesium ions and ammonium ions, at least one ~~kind-ion~~ selected from the group consisting of borate ions and ammonium ions, and an organic sulfur compound, and having a conductivity of 80 mS/cm or over.

11. (Original) A plating bath, comprising

a nickel source;

a conductive salt; and

a pH stabilizer,

wherein the concentration of the nickel source is 0.3 mol/l to 0.7 mol/l on a nickel atom basis, and

the conductivity of the plating bath is 80 mS/cm or over.

12. (Currently Amended) A plating bath according to claim 11, wherein the plating bath is used to form a protective film on a magnet body including a rare-earth element ~~through~~ by electroplating.

13. (Currently Amended) A plating bath according to claim 11, wherein ~~as the nickel source, at least one kind~~ is selected from the group consisting of nickel sulfate, nickel chlorides, nickel bromides, nickel acetate and nickel pyrophosphate ~~is included~~.

14. (Currently Amended) A plating bath according to claim 11, wherein ~~as the conductive salt, at least one kind~~ is selected from the group consisting of ammonium sulfate, sodium sulfate, potassium sulfate, lithium sulfate, magnesium sulfate, ammonium chloride, sodium chloride, potassium chloride, lithium chloride, magnesium chloride, ammonium bromide, sodium bromide, potassium bromide, lithium bromide and magnesium bromide ~~is included~~.

15. (Currently Amended) A plating bath according to claim 11, wherein ~~as the pH stabilizer, at least one kind~~ is selected from the group consisting of boric acid, ammonium borate, sodium borate, potassium borate, lithium borate, magnesium borate and ammonia ~~is used~~.

16. (Currently Amended) A plating bath, comprising:
0.3 mol/l to 0.7 mol/l of nickel ions;

at least one ~~kind-ion~~ selected from the group consisting of sulfate ions, chlorine ions, bromine ions, acetate ions and pyrophosphate ions;

at least one ~~kind-ion~~ selected from the group consisting of sodium ions, potassium ions, lithium ions, magnesium ions and ammonium ions; and

at least one ~~kind-ion~~ selected from the group consisting of borate ions and ammonium ions,

wherein the conductivity of the plating bath is 80 mS/cm or over.

17-22. (Canceled)